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REMARKS

Claims 4 and 10-12 are currently pending.

35 U.S.C. §102

Claims 4 and 10-12 stand rejected under 35 U.S.C. §102 as being anticipated by Hoshi et al. Claims 4 and 10 set forth that the first region of the ferromagnetic film, which exceeds a film thickness of 1.0  $\mu\text{m}$  from an initial formed layer, has a Ni content accuracy of  $\pm 0.1$  wt%; and the second region of the ferromagnetic film, where a film thickness is 1.0  $\mu\text{m}$  or less from the initial formed layer, has a Ni content accuracy of  $\pm 0.3$  wt%. Hoshi discloses an Ni composition of a permalloy magnetic film of 80.8 wt. % to 82 wt. %, referring to column 2, lines 50-54 of the reference. The Office Action sets forth that the range of Ni disclosed by Hoshi describes the claimed content accuracy. However, Applicants disagree that the reference discloses the invention as claimed.

Hoshi discloses a conventional magnetic films that is fixed in composition and uniform in all portions of the films. See column 2, lines 38-40 of the reference. On the other hand, according to the present invention, the claims describe

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first and second regions of a ferromagnetic film in which the Ni content accuracy is different in each region. Hoshi is silent with respect to disclosing the Ni content accuracy within the range claimed by Applicants, and is further silent with respect to a ferromagnetic film that has first and second regions of respectively different Ni content accuracy, as claimed by Applicants. Accordingly, the reference does not anticipate the claimed invention and the 35 U.S.C. §102 rejection should be withdrawn.

Claims 11 and 12 should be allowed for depending from an allowable base claim. Therefore, the rejection of these claims should be withdrawn.

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Conclusion

In view of the foregoing amendments and remarks, Applicants contend that the above-identified application is now in condition for allowance. Accordingly, reconsideration and reexamination is requested.

Respectfully submitted,



John R. Mattingly  
Registration No. 30,293  
Attorney for Applicants

MATTINGLY, STANGER, MALUR & BRUNDIDGE, P.C.  
1800 Diagonal Rd., Suite 370  
Alexandria, Virginia 22314  
(703) 684-1120  
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